



MEMORANDUM NO.: 9

TO: County/District Superintendents of Schools
County/District School Food Service Supervisors/Directors

FROM: Todd A. Bedenbaugh, Interim Director
Office of School Food Services and Nutrition

DATE: February 10, 2009

RE: Food Service Employer Contributions

Attached is a format for determining food service employer contributions.

dsm

ATTACHMENT

STATE COSTS

The employer contributions for Health Insurance, Dental Insurance, State Retirement and Social Security (FICA) are paid partially from state funds appropriated for that purpose. Fringe benefit payments for School Food Service employees in the past may not have been identified specifically; therefore, it was necessary to compute the amount of employer contributions applicable to food service personnel. The state allocation is reported in the School Nutrition Automated Claim System (SNACS) under "State Costs." For any portion of fringe benefits paid by food service funds and not reimbursed by the fringe benefit account, report as an expense under "Employee Benefits."

SCHOOL FOOD SERVICES

FORMAT FOR DETERMINING EMPLOYER CONTRIBUTIONS

RATES FOR FISCAL YEAR 2008-09

- A Health and Life Insurance-Number employees eligible for State Health and Life Insurance benefits _____ * = \$ _____
- B Dental Insurance - Number employees eligible for State Dental Insurance benefits _____ x \$11.71 = \$ _____
per month
- C State Retirement - Gross salaries for which employer Contributions are eligible \$ _____ x 12.74% = \$ _____
- D Pre-Death - Gross salaries for which employer Contributions are eligible \$ _____ x .15% = \$ _____
- E Social Security (FICA) taxes - Gross salaries for which employer contribution is eligible \$ _____ x 7.65% = \$ _____
- F TOTAL **** \$ _____ **

Rates are subject to changes. When this occurs, notification by memorandum will affect the change(s) necessary for this section.

*Employer Contribution	Jan-Dec 2008	Jan-Dec 2009
Employee Only	260.90	264.46
Employee/Spouse	514.70	518.26
Employee/Children	369.14	372.70
Full Family	602.56	606.12
Includes: Health, Life and Long Term Disability		

** Report the amount in SNACS under "State Costs"